



TO FIGHT INCOME TAX

Three Law Firms to Engage in the Assault.

ROBERTSON & WILDER FOR DEFENDANT

Merchants' Association is Advised That the Dickey Law is Unconstitutional.

The consensus of opinion of the three law firms engaged by the Merchants' Association as to the Income Tax, is, that it is unconstitutional. The firms who rendered opinions to the Association today were Hatch & Stillman, Smith & Lewis, and Kinney, Ballou & McQuinn. These opinions were read this afternoon at a joint meeting of the special committee of the Chamber of Commerce with the Directors of the Merchants' Association.

PRESIDENT FRED. W. MACFARLANE OF THE MERCHANTS' ASSOCIATION.

The opening gun fired by the Merchants' Association at the Income Tax law, the product of the First Legislature of the Territory of Hawaii, has been a bullseye. Three opinions from representative legal firms of Honolulu were submitted yesterday to the Merchants' Association and the special committee appointed by the Chamber of Commerce at its meeting on Wednesday, in which all three agree that the Income Tax law as passed by the Legislature is unconstitutional.

At a meeting held yesterday afternoon in the office of F. W. Macfarlane in the Hotel Building, the opinions were read and discussed. They were lengthy and exhaustive documents. It was agreed that the law was faultily drawn and it was also stated that it would not stand in the court.

It was decided that a test case be brought at once in order to get the matter, as soon as possible, to the attention of the Supreme Court. The three legal firms will hold a conference at an early date and decide upon the manner in which the case will be managed. The Merchants' Association and the Chamber of Commerce have placed this matter in the hands of the attorneys entirely.

The attorneys also stated to the meeting that their advice to all merchants in the city and elsewhere, and all persons interested is that the blanks now being circulated by the Tax Assessor, be filled out and the returns made to the assessor, under protest.

Treasurer Wright said yesterday that he hoped that any contest of the tax law that was to be made, might come at once. With an immediate conclusion of the case, should it be decided against the law, the Treasurer could do away with the services of the extra men now in the employ of the assessor, who are used on the Income Tax matters. As the Attorney General is very busily engaged with other matters just now, the Treasurer has retained A. G. M. Robertson to prepare all the papers for the Income Tax, the forms now being used having been drawn by him. Should the case come to trial the defense will be conducted by Robertson & Wilder.

Capt. Paul Smith Commended.

Captain Paul Smith, a former military man of the Territory of Hawaii, has been recommended for promotion by Major James F. Case of the Fortieth Infantry of the United States. The news of his excellent service is embodied in a letter to Governor Dole. The letter reads as follows:

Governor S. B. Dole,
My Dear Sir: I take this method of communicating to you my high appreciation of the services of Captain Paul Smith of our regiment.

He has been attached to my battalion the better part of the last year and the remarkably good record is due in great measure to his excellent work.

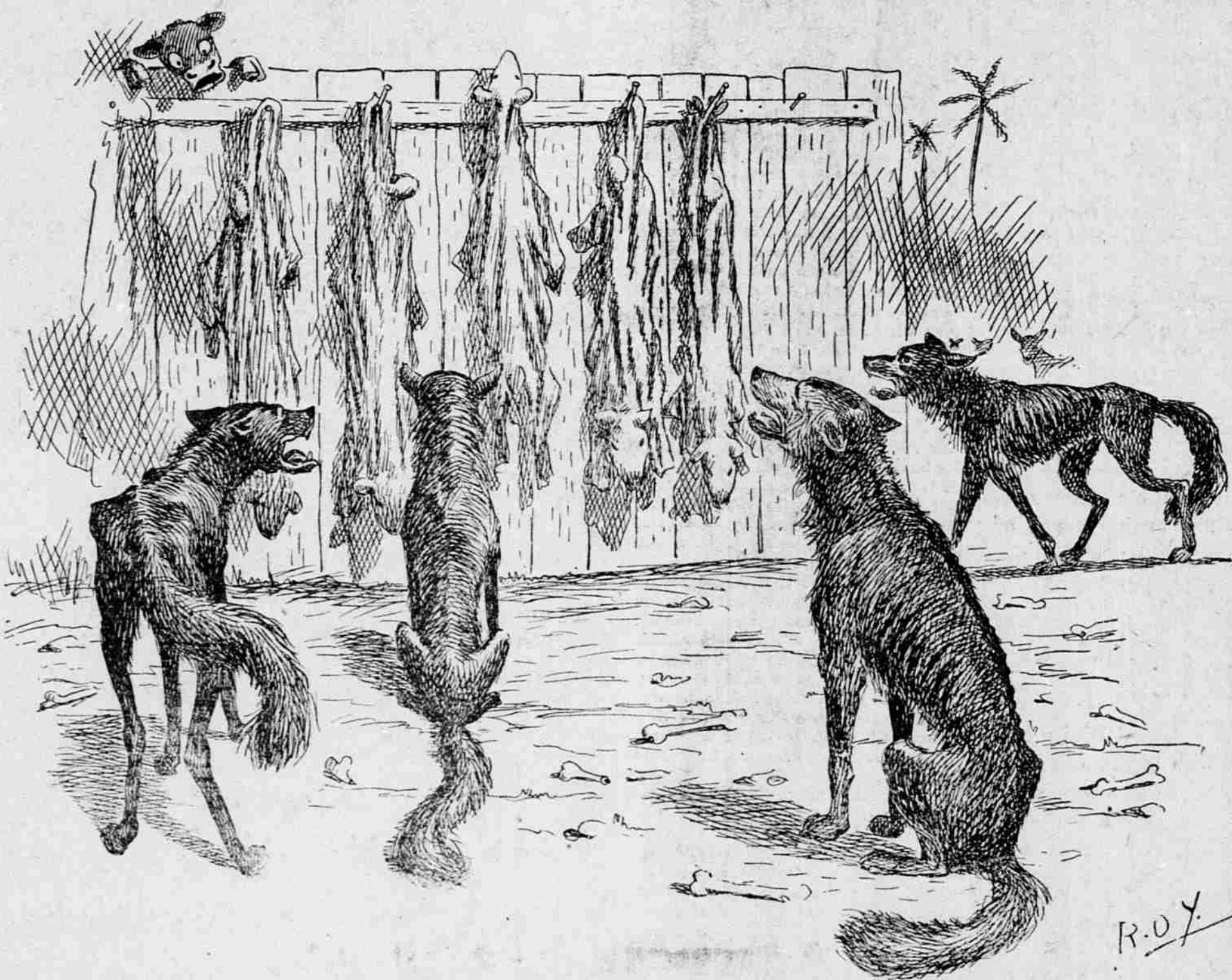
Neither yourself nor the most worthy citizen of Honolulu have cause to regret your representation in the United States Volunteer Army.

Very respectfully,
JAMES F. CASE,
Major, Fortieth U. S. Infantry.

New Hotel Opening.

Mrs. H. L. Herbert, wife of the well-known local cricketer, who has just opened the Langton Hotel and restaurant on King street, marked the formal opening of her enterprise by an informal "at home" last evening, at which a number of friends of the Herberts were present.

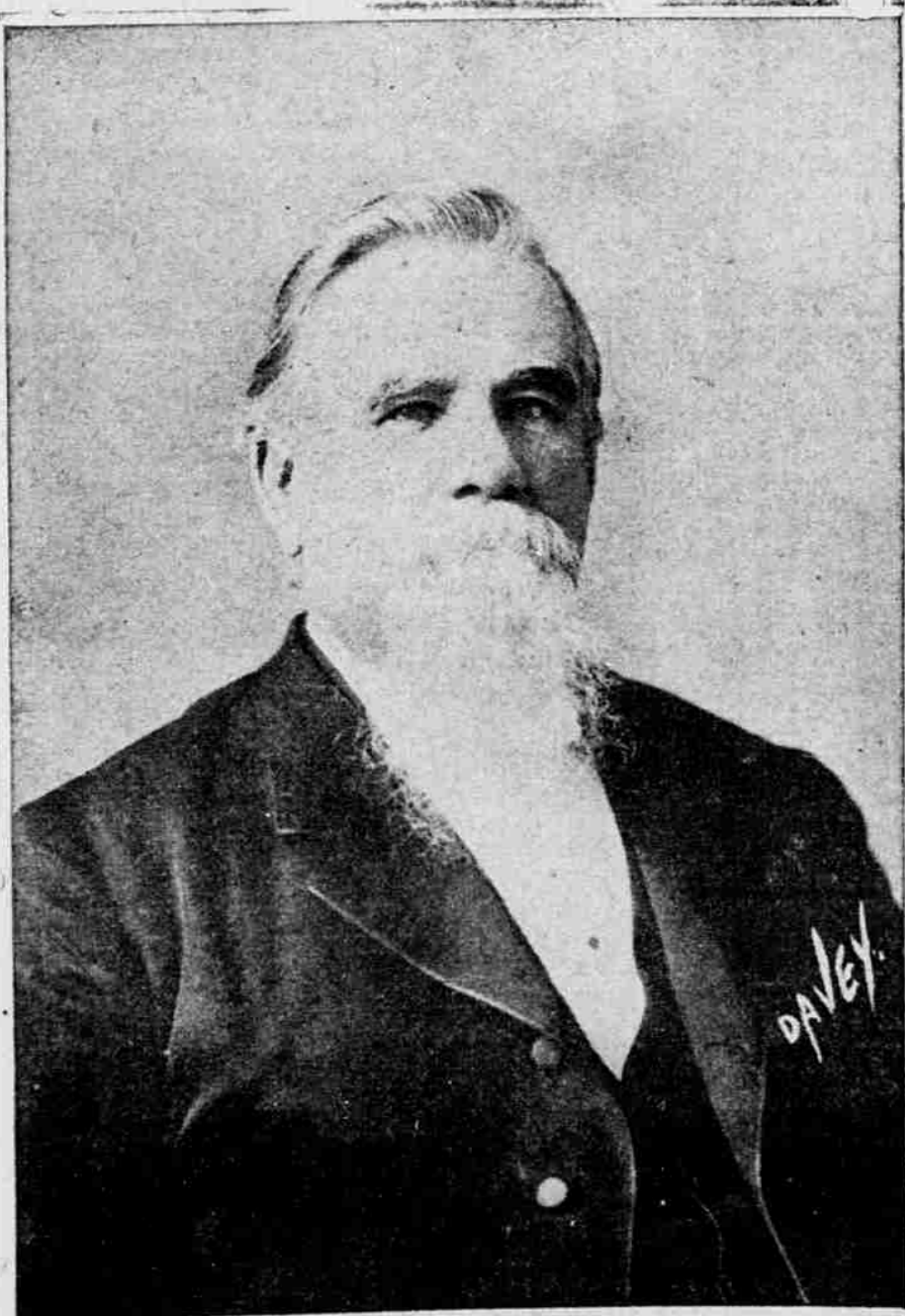
THE SPECIAL SESSION WOLVES.



"LET'S PICK OUT OUR SHEEP'S CLOTHING SO THEY WON'T KNOW US FROM MUTTON."

HON. WILLIAM C. WILDER DIED EARLY LAST EVENING

The Funeral Will Take Place at the Family Residence This Afternoon at Three.



THE LATE WM. C. WILDER.

Wm. C. Wilder, the eminent citizen, life has already appeared in this journal whose life practically went out Tuesday night. During the afternoon Mrs. Wilder, overcome by the long strain of watching at her husband's bedside, was obliged to retire to an adjoining room, and died peacefully. A sketch of his

POSTOFFICE WILL SOON BE OPEN FOR NIGHT DELIVERY

Authority From Washington to Employ Men For New Service--A Boon to the People of Honolulu.

Chief Clerk Kenake of the postoffice has perfected arrangements and secured the necessary authority from Washington to keep the postoffice open night and day. A force of three men is being instructed in the duties of handling the mails so that they can look after all arrivals from 6 p. m. until 6 a. m.

This arrangement will prove a boon to residents of Honolulu, as they will be able to call for their mail at any time of the night, register a letter for the Mainland or for the other islands, and buy a money order for the same destinations. The department is now awaiting the arrival of iron grill work with which the present general delivery window will be shielded. This will be on the style of grill work seen in banks. There will be two windows with a small hand aperture in each. These windows will be labelled "A to L" and "M to Z." Letters addressed to persons whose names begin with letters from A to L inclusive will call at the first window, and those whose names begin with letters from M to Z inclusive will present themselves at the second window.

It is now planned to have two men on duty in the postoffice from 6 p. m. when the day force quits work, until midnight, and one man from midnight until 6 a. m., when the day force again appears. Only the general delivery window will be open. It is not anticipated that there will be a rush of Japanese, Chinese or Hawaiian residents on the postoffice after nightfall, and the change is, in fact, mainly intended to supply the wants of the white population which cannot find time from various occupations to go to the postoffice during the day.

Mr. Kenake, in speaking of the new system, said to an Advertiser reporter: "There will be three men on the night force. Just how they will be divided off is a question yet to be decided, but it is possible two will remain on half the night while one will take the lone

watch. This is done to handle any mail that comes in late, or after the day force is supposed to quit its work. It will be a good thing for the office. For instance, a steamer is going out at 9 a. m. The night force can make up the mail that comes in, and when the mail is ready to be closed every letter will have been prepared to go out. As it is, under such circumstances, we have to get some of the clerks out at an unearthly hour of the morning to come down here to handle the overnight collection, and that boggles up the working hours of the day force. In this way they will make up mail both for the Islands and for the Coast and keep everything right up to date, or, strictly speaking, right up to the hour.

"I have had this plan in mind for the past six months and have been lucky enough to get authority from Washington for putting the new method in vogue.

"One can appreciate how much this new system will affect the laboring men. For instance, a mail comes in from the Coast in the afternoon. At 6 o'clock the delivery window closes. The laboring man who finishes his work at Waikiki or some other far-away place at 5 o'clock catches his car, goes home, cleans up, has his dinner and then wants to get his mail. This he has not been able to do. If he wants his mail in the morning he has got to get out an hour or two earlier. Those who are employed down town can run over to the postoffice any time and get their mail. Another thing which will benefit laboring classes: On Saturday nights if one wants to get a money order and register his letter to be sent to the Mainland he can do so. Under the present system he has little opportunity to do this in the day-time. We are giving two hours a day more to keeping the office than under the Republic, but the advantage is slight to these men.

"When the night system is to be inaugurated, we will give the public ample notice."

where she was attended by members of her family and a physician. At the time of his death Mr. Wilder was surrounded by his entire family and near relatives with the exception of his son, Judge Gardner K. Wilder, who is expected to arrive from Hawaii this morning on the Mauna Loa.

The funeral will take place this afternoon at 3 o'clock from the family residence on Pensacola street, Rev. George L. Pearson of the Methodist Church officiating. The pall-bearers will be W. F. Allen, H. P. Baldwin, S. B. Rose, John Ouder Kirk, A. S. Hartwell and John A. McCandless.

PREY OF THE WILD WINDS

Another Vehicle is Blown Over the Pali.

NARROW ESCAPE AT PRECIPICE

James Tuthill's Horse Severed From Buggy by Force of a Mighty Gale.

Yesterday afternoon the town was excited by a freely-circulated report to the effect that a horse and buggy had been blown over the Pali.

That the rumor was not entirely devoid of foundation is shown by the following statement made by Charles Kamman, to an Advertiser reporter last night:

"Yesterday afternoon I and Mr. Rubenstein of Hyman Bros. attempted to drive over the Pali to Koolau in a buggy. There was a terrific wind blowing and it was impossible to make any headway against it. Finally we decided to abandon our journey and return to town. As we were turning round a native approached us and warned us not to try to cross the Pali, stating that one horse and buggy had already been blown over. On hearing this I left Mr. Rubenstein in charge of our rig and started to find out if the native's story were true. The wind was blowing so strongly that I could only make headway by crawling on my hands and knees. The air was filled with blinding dust and quantities of small gravel which made it impossible to look up from the ground.

"After a while I caught sight of a buggy lying at the bottom of a declivity on the left hand side of the road, just before coming to the precipice proper. The top part of the buggy was badly smashed. I then returned to our buggy and we drove back to town."

Last night W. S. Withers, of the Honolulu Stock Yards stated that the derelict buggy had been hired by James Tuthill, from the Stock Yards stables. Regarding the accident he said as follows:

"Late yesterday afternoon Mr. Tuthill came to me with the statement that on arriving at the Pali he had found the force of the wind so great that it was impossible to round the point. He therefore turned his horse's head with the intention of returning to town when a gust of extraordinary strength tore the horse from the buggy and dashed the vehicle against the face of the cliff. Mr. Tuthill caught the horse and had it returned to me with its harness and broken traces.

"I immediately sent one of our most reliable men to bring the buggy back. After a time he returned and related that he had seen the buggy but that the wind was blowing so strongly that it was absolutely impossible to stand against it. He said that he made repeated attempts to reach the rig by crawling on his hands and knees but was obliged to desist for fear of his own life, so fierce was the fury of the gale."

Exclusion Act Romance.

One of the Chinese cases that is to be tried before Judge Estee in the near future is tinged with a more than ordinary amount of romance. Its termination may be a sad one. Cut Young, a 19-year-old married woman, claims first that she was born here, and second that she is married to a prosperous Chinese merchant of this city. Her husband is Tin Yee and he says that he has known his wife since her girlhood. They were married in China some four years ago. Recently she rejoined him but the Exclusion Act may send her back to China unless she can prove that her statements are correct.

Boyd Will Not Borrow.

Superintendent J. H. Boyd of the Department of Public Works has positively refused to borrow money for the completion of the sewer outfall. It will require some \$10,000 or \$12,000 to finish the work, and this sum cannot be had from the public Treasury at this time. He can secure the amount necessary if he will stand good for the amount himself but this he does not care to do, as the amount is required for a public improvement and is not in any way, shape or manner one in which he is interested.

Telephone charges in France are being further reduced. The Journal Officiel publishes a decree which goes into effect next January, whereby Paris subscribers get a telephone for \$60 annually, instead of \$80. Lyons subscribers will pay \$50. Non-subscribers can converse three minutes from any public telephone box in Paris for 3 cents, in other cities for 2 cents.—New York Herald.